



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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BETTY T. YEE
Acting Member
First District, San Francisco

BILL LEONARD
Second District, Sacramento/Ontario

CLAUDE PARRISH
Third District, Long Beach

JOHN CHIANG
Fourth District, Los Angeles

STEVE WESTLY
State Controller, Sacramento

**STATE BOARD OF EQUALIZATION MEETING
450 N Street, Room 121, Sacramento
PRELIMINARY RECORD OF BOARD ACTION**

Tuesday, December 13, 2005

RAMON J. HIRSIG
Executive Director

The following is a preliminary record of Board actions taken at the December 13, 2005 Board Meeting. This is not an official record and is subject to correction or modification. The official record of the Board's actions are the minutes of the Board, which will be adopted at a subsequent meeting.

The Board's decision reflects only the issues resolved by the Board at the meeting. Issues resolved prior to the meeting are not reflected in this document.

If you would like specific information regarding items on this Preliminary Record of Board Actions, please telephone (916) 322-2270 or e-mail: MeetingInfo@boe.ca.gov. Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

BOARD MEETING

ORAL HEARINGS

E. PROPERTY TAX APPEAL HEARINGS

E1a Calpine Construction Finance Company, LP (1132), 315964

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Mr. Chiang	Yes
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	No
	Mr. Westly	Yes

E1b Delta Energy Center, LLC (1128), 315963

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Mr. Chiang	Yes
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	No
	Mr. Westly	Yes

E1c Los Esteros Critical Energy Facility, LLC (1143), 315962

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Partially Granted/Denied	Mr. Chiang	No
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly	Yes

E1d Metcalf Energy Center, LLC (1133), 315913

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Partially Granted/Denied	Mr. Chiang	No
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly	Yes

E2 Cingular Wireless, LLC (2606), 315682

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Partially Granted/Denied	Mr. Chiang	Yes
	Mr. Parrish	Yes
	Ms. Yee	Not participating
	Mr. Leonard	Yes
	Mr. Westly	Yes

E3 Duke Energy Morro Bay, LLC (1104), 315706 - Appearance Waived

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied – Approved Staff Recommendation	Mr. Chiang	Yes
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly	Yes

E4 Duke Energy Moss Landing, LLC (1103), 315705 - Appearance Waived

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Partially Granted/Denied Approved Staff Recommendation	Mr. Chiang	Yes
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly	Yes

E5 Elk Hills Power, LLC (1126), 315707 - Appearance Waived

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Partially Granted/Denied Approved Staff Recommendation	Mr. Chiang	Yes
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly	Yes

E6 High Desert Power Trust 2000-A (1127), 316098

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Mr. Chiang	Yes
	Mr. Parrish	Absent
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly	Not participating

E7 Pacific Bell Telephone Company (279), 314749

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Partially Granted/Denied	Mr. Chiang	Not participating
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly	Absent

E8 Verizon California, Inc. (201), 316353 - Appearance Waived

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied – Approved Staff Recommendation	Mr. Chiang	Yes
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly	Absent

G. TAX PROGRAM NONAPPEARANCE MATTERS – CONSENT**G8 Property Tax Matters**

There were no items for this matter.

G10 Legal Appeals Property Tax Matters

There were no items for this matter.

H. TAX PROGRAM NONAPPEARANCE MATTERS – ADJUDICATORY**H8 Property Tax Matters**

➤ Petitions for Reassessment of Unitary Value

1. Cabrillo Power I, LLC (1106), 315709

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Partially Granted/Denied – Approved Staff Recommendation	Mr. Chiang	Yes
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly	Yes

2. Mirant Potrero, LLC (1108), 316103

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Granted – Approved Staff Recommendation	Mr. Chiang	Yes
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly	Yes

3. Mirant Delta, LLC (1109), 316102

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Partially Granted/Denied – Approved Staff Recommendation	Mr. Chiang	Yes
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly	Yes

4. El Segundo Power, LLC (1110), 315708

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Partially Granted/Denied – Approved Staff Recommendation	Mr. Chiang	Yes
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly	Yes

5. GWF Energy, LLC – Hanford (1122), 316100

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Partially Granted/Denied – Approved Staff Recommendation	Mr. Chiang	Yes
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly	Yes

6. GWF Energy, LLC – Henrietta (1123), 316101

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Partially Granted/Denied – Approved Staff Recommendation	Mr. Chiang	Yes
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly	Yes

7. Gilroy Energy Center, LLC (1129), 315912

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Partially Granted/Denied – Approved Staff Recommendation	Mr. Chiang	Yes
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly	Yes

8. WiTel Communications, LLC (7819), 316352

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Partially Granted/Denied – Approved Staff Recommendation	Mr. Chiang	Yes
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly	Yes

H10 Legal Appeals Property Tax Matters

- Petition for Reassessment and Penalty Abatement on Unitary Escape Assessment

1. Norcast Communications Corporation (7998), 295095

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied – Approved Staff Recommendation	Mr. Chiang	Yes
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly	Yes

- Petition for Reassessment of Unitary Value

2. AT&T Communications, Inc. (2310), 315702

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Disqualifying contributions were received by all Members. Mr. Chiang, Mr. Parrish, and Mr. Leonard were chosen by random selection pursuant to Government Code section 15626(i)(5).		
Taxpayer's Petition Partially Granted/Denied – Approved Staff Recommendation	Mr. Chiang	Yes
	Mr. Parrish	Yes
	Ms. Yee	Not participating
	Mr. Leonard	Yes
	Mr. Westly	Not participating

I. TAX PROGRAM NONAPPEARANCE MATTERS**I1 Property Taxes Matter**

- Audit

1. Southern California Gas Company (149)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved staff recommendation	Mr. Chiang	Yes
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly	Yes

CHIEF COUNSEL MATTERS**L. Property Tax**

- Board Consideration of Findings and Decisions
 - L1 Broadwing Communications, LLC (7630), 314492

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Findings and Decision	Mr. Chiang	Yes
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly	Not Participating

B. CORPORATE FRANCHISE AND PERSONAL INCOME TAX HEARINGS

- B1. Joseph L. Hale and Kathyanne Hale, 289903 – Dismissed
- B2. Robert C. Miller and Barbara P. Miller, 249998 – Dismissed

D. SPECIAL TAXES APPEALS HEARING

- D1. Kam Yuen International, Inc., 216737 – Postponed

BOARD COMMITTEE MEETINGS

Please see Page 18, **Q. Approval of Board Committee Minutes**, for voting results.

LEGISLATIVE COMMITTEE Ms. Yee, Committee Chair

<http://www.boe.ca.gov/legdiv/legcont.htm>

PROPERTY TAX COMMITTEE..... Mr. Parrish, Committee Chair

www.boe.ca.gov/proptaxes/ptcwplan05.htm

C. SALES AND USE TAX APPEALS HEARING**LOCAL TAX REALLOCATION HEARING****C1. Cities of Los Angeles and San Jose, LTR04-009**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Petitioners' Petition for Reallocation Denied	Mr. Chiang	No
	Mr. Parrish	Abstained
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly/Ms. Mandel	Yes

F. PUBLIC HEARINGS**F1 Proposed Amendments to Sales and Use Tax Regulation 1699, Permits (Continued from 11/15/05)**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Chiang	Yes
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly/Ms. Mandel	Yes

F2 Proposed Amendments to Sales and Use Tax Regulation 1802, Place of Sale and Use for Purposes of Bradley-Burns Uniform Local Sales and Use Taxes (Continued from 11/15/05)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Chiang	Yes
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly/Ms. Mandel	Yes

F3 Timber Yield Tax Rate

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Chiang	Yes
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly/Ms. Mandel	Yes

F4 Timber Harvest and Timber Modified Harvest Values

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Chiang	Yes
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly/Ms. Mandel	Yes

G. TAX PROGRAM NONAPPEARANCE MATTERS – CONSENT**G1 Legal Appeals Matter**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Chiang	Yes
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly/Ms. Mandel	Yes

- Hearing Notice Sent – No Response
 1. Douglas E. Diley, 261995 (OH)

G2 Franchise and Income Tax Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation No Final Determination on Sub-Item <u>#18</u>	Mr. Chiang	Yes not participating - #17
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly/Ms. Mandel	Yes

- Decisions
 1. Arbitron, Inc., 271484
 2. Valentine Chukwudebelu, 301139
 3. Gloria Cox, 297872
 4. Richard Dagley, 296763

5. Thomas R. DeLong, 266589
6. Geotech Crane Controls, Inc., 270333
7. Carmel and Etti Ish-Shalom, 288987
8. Edgar Leal, 306069
9. Whitney L. Lynch, 307226
10. Daniel B. Martin, 294391
11. Thomas S. McIntyre, 305612
12. Fakhradin and Laura Mirian, 305200
13. Andrew Nguyen, 266623
14. Dan F. Peterson, 288978
15. Regis Realty I, LLC, 301342
16. Arne R. Ristol and Ulla A. Ristol (Deceased), 267254
17. Stryker Sales Corporation, 301164
18. ~~Richard M. Frank, 304962~~
19. Jesus Valle, 308080
20. Patrick Wang, 289998

G3 Homeowner and Renter Property Tax Assistance Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Chiang	Yes
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly/Ms. Mandel	Yes

➤ **Decisions**

1. Kyle Cady, 305040
2. Arthur R. Dennison (Deceased), 304423
3. Estelle L. Gannon (Deceased), 306447
4. Terri R. Goldston, 306124
5. Veronica Hills-Brown, 305046
6. Veronica Ann Hutch, 306436
7. Diane Gallegos, 306276
8. E. F. Inman, 306362
9. Ariknazan Khodabakhshian, 301767
10. Phuong M. Lee, 297157
11. Richard Lyons, 310091
12. Mitchell Miller, 312984
13. Santiago Ortiz, 310011
14. Daniel Reyes, 310446
15. Alberta Richardson, 300421
16. James M. Salisbury, 309153
17. Jacquina Sullivan, 311315
18. R. H. Tan, 310842

G4 Sales and Use Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Chiang	Yes
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly/Ms. Mandel	Yes

- Redeterminations
 1. Richard M. Smith, 304039
 2. Enhanced Technologies Group, Inc., 251989
Relief of Penalty/Interest
 3. Lanier Worldwide, Inc., 330071
- Denials of Claims for Refund
 4. Computer Sciences Corporation, 300623
 5. Bell & Howell DMPC, 195337
 6. Align Technology, Inc., 262560
 7. W9/Roy Real Estate, LLC, 213932
 8. Santa Rosa Rancheria Federal Indian Tribe, 37320

G5 Sales and Use Taxes Matters – Credits, Cancellations, and Refunds

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Chiang	Yes - not participating in #8 & 21
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly/Ms. Mandel	Yes - not participating in #8

- Credits and Cancellations
 1. Computer Sciences Corporation, 328341
 2. Pomona Valley Imports, Inc., 328340
- Refunds
 3. The California Credit Union, 268941
 4. Bear Advertising, Inc., 244829
 5. County of Los Angeles Auditor, 235113
 6. Toyota Motor Credit Corporation, 328640
 7. Bank of America NT & SA, 171360
 8. Sony Corporation of America, 192712
 9. James Orland Harris, 266766
 10. Sima Hilde, 330724
 11. Sensormatic Electronics Corporation, 304828
 12. Volvo Finance North America, Inc., 317833
 13. Demag Cranes & Components Corporation, 250383

14. Enigma, Inc., 244146
15. Human Kinetics Publishers, Inc., 307906
16. Align Technology, Inc., 300674
17. Vutek, Inc., 329262
18. Veeder Root Service Company, 328491
19. John Arthur Hays, 310921
20. Alstom Power, Inc., 310361
21. Skyworks Solutions, Inc., 328489
22. Sunwest Industries, Inc., 327464
23. Advanced Digital Services, Inc., 294861
24. Smart Inventions, Inc., 251381
25. Guidant Sales Corporation, 327906
26. Consumer Portfolio Services, Inc., 300169
27. Tekworks, Inc., 294777
28. Kevin's Cabinets, Inc., 328991
29. Amy's Kitchen, Inc., 326387

G6 Special Taxes Matters

There were no items for this matter.

G7 Special Taxes Matters – Credits, Cancellations, and Refunds

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Chiang	Yes
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly/Ms. Mandel	Yes – not participating in #3 & 4

➤ Credit and Cancellation

1. Valero Refining Company – California, 215852

➤ Refunds

2. Valero Refining Company – California, 330136
3. Great Southern Life Insurance Company, 297067
4. Great Southern Life Insurance Company, 326385
5. American Procurement & Logistics Company, 307795
6. American Procurement & Logistics Company, 328123

G9 Cigarette License Fee Matters

There were no items for this matter.

H. TAX PROGRAM NONAPPEARANCE MATTERS – ADJUDICATORY

H1 Legal Appeals Matters

There were no items for this matter.

H2 Franchise and Income Tax Matters

➤ Decisions

1. Safeway, Inc., 268637
The Vons Companies, Inc., 283211

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' Appeal Granted	Mr. Chiang	Yes
	Mr. Parrish	Not participating
	Ms. Yee	Abstained
	Mr. Leonard	Yes
	Mr. Westly/Ms. Mandel	Not participating

2. Hannah Dawn Swift, 304424

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Partially Granted/Denied - Approved Staff Recommendation	Mr. Chiang	Yes
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly/Ms. Mandel	Yes

3. WL LV #2, A California Limited Partnership, 281230

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Granted - Approved Staff Recommendation	Mr. Chiang	Yes
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly/Ms. Mandel	No

➤ Petition for Rehearing

4. Jane Marchiorlatti, 213237

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied - Approved Staff Recommendation	Mr. Chiang	Yes
	Mr. Parrish	No
	Ms. Yee	Yes
	Mr. Leonard	No
	Mr. Westly/Ms. Mandel	Yes

➤ **Matters for Board Consideration****5. Herman A. Ahlers and Donna M. Ahlers, 257952**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' Appeal Denied - Approved Staff Recommendation	Mr. Chiang	Yes
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly/Ms. Mandel	Not participating

6a. Billy Wayne Blanks and Gayle H. Blanks, 268581**6b. BG Star Productions, Inc., 268579**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Board determination. The Board ordered the Appeals Division to prepare a revised Summary.	Mr. Chiang	Yes
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly/Ms. Mandel	Yes

7. Thomas F. Carter and Judith J. Carter, 258811

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied - Approved Staff Recommendation	Mr. Chiang	Yes
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly/Ms. Mandel	Not participating

H3 Homeowner and Renter Property Tax Assistance Matters

There were no items for this matter.

H4 Sales and Use Taxes Matters

There were no items for this matter.

H5 Sales and Use Taxes Matters – Credits, Cancellations, and Refunds

➤ Refund

1. Household Retail Service, Inc., 103973

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Refund Granted - Approved Staff Recommendation	Mr. Chiang	Yes
	Mr. Parrish	Not participating
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly/Ms. Mandel	Yes

H6 Special Taxes Matters

➤ Denial of Claim for Refund

1. Jirayr Nersesyan, 325533

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Refund Denied - Approved Staff Recommendation	Mr. Chiang	Yes
	Mr. Parrish	Absent
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly/Ms. Mandel	Yes

H7 Special Taxes Matters – Credits, Cancellations, and Refunds

There were no items for this matter.

H9 Cigarette License Fee Matters

There were no items for this matter.

I. TAX PROGRAM NONAPPEARANCE MATTERS

I2 Offers-in-Compromise Recommendations

There were no items for this matter.

CHIEF COUNSEL MATTERS**J. Rulemaking****Property Taxes**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Chiang	Yes
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	No
	Mr. Westly/Ms. Mandel	Yes

J1 Request authorization to publish:

- Rule 140, *Welfare Exemption Requirements for Low-Income Housing Properties*
- Rule 140.1, *Requirements of Managing General Partner of Limited Partnership for Welfare Exemption for Low-Income Housing Properties*
- Rule 140.2, *Requirements for Supplemental Clearance Certificate for Limited Partnership for Welfare Exemption for Low-Income Housing Properties*
- Rule 143, *Requirements for Irrevocable Dedication Clause and Dissolution Clause for Organizational Clearance Certificate for Welfare Exemption*

K. Business Taxes

There were no items for this matter.

M. Other Chief Counsel Matters

There were no items for this matter.

ADMINISTRATIVE SESSION**N. Consent Agenda**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendation	Mr. Chiang	Yes
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly/Ms. Mandel	Yes

N1 Retirement Resolutions

- Marge Foulds
- Robert L. Reichmuth
- Lonn R. Stern
- Kay Lucas
- Donald A. Ainsworth
- Monte Williams
- Dennis Maciel

O. Approval of Board Committee Minutes

O1 Business Taxes Committee—November 15, 2005

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Minutes as presented. The minutes can be accessed at: http://www.boe.ca.gov/meetings/btc2005.htm	Mr. Chiang	Yes
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly/Ms. Mandel	Yes

O2 Legislative Committee—December 13, 2005

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Minutes as presented. The minutes can be accessed at: http://www.boe.ca.gov/legdiv/legcont.htm	Mr. Chiang	Yes
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly/Ms. Mandel	Yes

O3 Property Tax Committee—December 13, 2005

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Minutes as presented. The minutes can be accessed at: http://www.boe.ca.gov/proptaxes/ptcwplan05.htm	Mr. Chiang	Yes
	Mr. Parrish	Yes
	Ms. Yee	Yes
	Mr. Leonard	Yes
	Mr. Westly/Ms. Mandel	Yes

P. Other Administrative Matters**P1 Executive Director's Report****1. Report on November Multistate Tax Commission Fall Meetings**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Action Required/Update Only	Mr. Chiang Mr. Parrish Ms. Yee Mr. Leonard Mr. Westly/Ms. Mandel	

2. Headquarters Windows Project Update

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Action Required/Update Only	Mr. Chiang Mr. Parrish Ms. Yee Mr. Leonard Mr. Westly/Ms. Mandel	

ADJOURNED

*Lined out items were removed from the agenda.